

FOR THE NORTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA,

Case No. 3:12 MC 70

Petitioner,

-vs-

MEMORANDUM OPINION  
AND JUDGMENT

DONALD R. HAWK,  
LINDA K. HAWK,

Respondent.

KATZ, J.

Before the Court is the Report and Recommendation of the Magistrate Judge filed August 14, 2012 in the above-entitled action. Defendant Commissioner of Social Security filed a notice indicating no objections would be filed. Under the relevant statute:

Within fourteen days after being served with a copy, any party may serve and file written objections to such proposed findings and recommendations as provided by rules of court. A judge of the court shall make a de novo determination of those portions of the report or specified proposed findings or recommendations to which objection is made.

28 U.S.C. § 636(b)(1)(C) (2002). In this case, the fourteen-day period has elapsed and no objections have been filed. The failure to file written objections to a Magistrate Judge's report and recommendation constitutes a waiver of a de novo determination by the district court of an issue covered in the report. Thomas v. Arn, 728 F.2d 813 (6th Cir. 1984) affirmed, 474 U.S. 140 (1985); see United States v. Walters, 638 F.2d 947 (6th Cir. 1981).

The Court has reviewed the Magistrate Judge's Report and Recommendation, and adopts that Report and Recommendation in its entirety. Petition to enforce Internal Revenue Service Summons granted.

Respondent shall appear before Revenue Officer **James Bockey**, and/or any other duly appointed IRS Revenue Officer, at the IRS Office at **Four Seagate, 433 North Summit Street, Suite 212 (2nd Floor), Toledo, Ohio 43604**, on the **26th** day of **October, 2012**, at **9:00 a.m.**, to

give testimony and produce all documents and records as set forth in the summonses served on November 21, 2011.

IT IS SO ORDERED.

S/ David A. Katz  
DAVID A. KATZ  
U. S. DISTRICT JUDGE